



JOHN NAIMO  
ACTING AUDITOR-CONTROLLER

## COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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June 16, 2014

TO: William T Fujioka  
Chief Executive Officer

FROM: John Naimo  
Acting Auditor-Controller

A handwritten signature in blue ink, appearing to read "John", is written over the printed name "John Naimo".

SUBJECT: **FISCAL YEAR 2013-14 THIRD QUARTER REPORT ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the 3rd quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Elaine Ma, Budget & Fiscal Officer, at (213) 974-7605.

JN:LC:CYL:EYM:kt

FY 2013-14 Audit Services for NCC GF Depts - Cover Memo - 3rd Qtr.docx

Attachment

c: Audit Committee

**AUDITOR-CONTROLLER**  
**FY 2013-14**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2013-14 Total
			JAN 2014	FEB 2014	MAR 2014		
<b>Animal Care &amp; Control</b>							
AC&C Revised Credit Card Internal Control Plan (ICP)	1,889.42	0.00				0.00	1,889.42
AC&C Miscellaneous Assistance	219.28	0.00		114.25		114.25	333.53
<b>TOTAL</b>	<b>2,108.70</b>	<b>0.00</b>	<b>0.00</b>	<b>114.25</b>	<b>0.00</b>	<b>114.25</b>	<b>2,222.95</b>
<b>Chief Executive Office</b>							
Labor Management Advisory Committee Sunset Review	13,511.07	38.09				0.00	13,549.16
CEO Payroll & Personnel Review	0.00	73.28				0.00	73.28
CEO Auto & General Liability Management Services Prop A	913.49	146.55				0.00	1,060.04
CEO Workers' Compensation Claims TPA Prop A	13,199.10	109.43				0.00	13,308.53
CEO Miscellaneous	143.68	3,210.14	73.28	136.80		210.08	3,563.90
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	1,307.34	0.00				0.00	1,307.34
<b>TOTAL</b>	<b>29,074.68</b>	<b>3,577.49</b>	<b>73.28</b>	<b>136.80</b>	<b>0.00</b>	<b>210.08</b>	<b>32,862.25</b>
<b>Assessor</b>							
Assessor eCAPS Procurement Internal Control Plan (ICP)	283.42	479.49				0.00	762.91
Assessor Secured Property Tax System Review	26,663.33	0.00				0.00	26,663.33
Assessor Technical Assistance	219.07	327.95	444.71	792.29	164.16	1,401.16	1,948.18
Assessor User Management Role Request	1,866.53	0.00				0.00	1,866.53
Assessor Continuous Controls Monitoring (CCM) Remediation	0.00	732.74				0.00	732.74
Assessor CalCard Inquiry	0.00	0.00	1,728.90			1,728.90	1,728.90
<b>TOTAL</b>	<b>29,032.35</b>	<b>1,540.18</b>	<b>2,173.61</b>	<b>792.29</b>	<b>164.16</b>	<b>3,130.06</b>	<b>33,702.59</b>
<b>Agricultural Commissioner/Weights &amp; Measures</b>							
ACWM CALCARDS Internal Control Plan (ICP)	481.67	0.00				0.00	481.67
ACWM Miscellaneous Assistance	208.78	354.56	54.70	354.52		409.22	972.56
ACWM Continuous Controls Monitoring (CCM) Remediation	0.00	3,159.70	76.15			76.15	3,235.85
<b>TOTAL</b>	<b>690.45</b>	<b>3,514.26</b>	<b>130.85</b>	<b>354.52</b>	<b>0.00</b>	<b>485.37</b>	<b>4,690.08</b>
<b>Beaches &amp; Harbors</b>							
Beaches & Harbors Technical Assistance	110.58	0.00	167.75	723.34	1,118.29	2,009.38	2,119.96
<b>TOTAL</b>	<b>110.58</b>	<b>0.00</b>	<b>167.75</b>	<b>723.34</b>	<b>1,118.29</b>	<b>2,009.38</b>	<b>2,119.96</b>
<b>Board of Supervisors</b>							
BOS Procurement Review	0.00	73.28				0.00	73.28
Historical Landmarks and Records Commission Sunset Review	3,119.87	0.00				0.00	3,119.87
Sunset Review for Sybil Brand Comm Institutional Inspections	0.00	109.43			18.32	18.32	127.75
Revolving Fund Review 2011-12	604.21	0.00				0.00	604.21
Sunset Review Miscellaneous	1,488.71	3,509.75	(1,756.06)	359.33	130.88	(1,265.85)	3,732.61
Third Party Liability Letters FY 12-13	16,157.36	11,308.65	1,446.89		2,665.34	4,112.23	31,578.24
BOS Credit Card Internal Control Plan (ICP)	9,259.22	365.41				0.00	9,624.63
Sunset Review for Information Systems Commission	0.00	73.28	146.56			146.56	219.84
Sunset Review for Women's Commission	0.00	73.28	146.56			146.56	219.84
Labor Management Advisory Commission Audit Committee Inquiry	0.00	0.00	4,816.28	38.09	540.68	5,395.05	5,395.05
<b>TOTAL</b>	<b>30,736.65</b>	<b>15,405.80</b>	<b>4,873.51</b>	<b>324.14</b>	<b>3,355.22</b>	<b>8,552.87</b>	<b>54,695.32</b>
<b>District Attorney</b>							
District Attorney Payroll and Personnel Review	9,798.81	609.22				0.00	10,408.03
District Attorney Timekeeping Review	543.79	0.00				0.00	543.79
District Attorney Voyager Card Review	5,474.58	16,706.00	19,801.74	4,995.45	14,514.10	39,311.29	61,491.87
District Attorney Payroll-Personnel Report Inquiry	1,469.28	0.00				0.00	1,469.28
District Attorney Miscellaneous Assistance	0.00	46.70		304.61		304.61	351.31
<b>TOTAL</b>	<b>17,286.46</b>	<b>17,361.92</b>	<b>19,801.74</b>	<b>5,300.06</b>	<b>14,514.10</b>	<b>39,615.90</b>	<b>74,264.28</b>
<b>Chief Information Office</b>							
CIO Apple Apps Volume Purchase Program	0.00	913.83		632.92	152.30	785.22	1,699.05
Board IT Policy Revision Review	3,733.06	11,539.36		3,655.32	8,595.60	12,250.92	27,523.34
Security Engineering Team	0.00	1,014.29	578.06	1,097.60	4,070.20	5,745.86	6,760.15
<b>TOTAL</b>	<b>3,733.06</b>	<b>13,467.48</b>	<b>578.06</b>	<b>5,385.84</b>	<b>12,818.10</b>	<b>18,782.00</b>	<b>35,982.54</b>
<b>Coroner/Medical Examiner</b>							
Coroner Management Audit Follow-up Review	15,257.95	11,299.84	1,252.91	6,426.76	3,502.98	11,182.65	37,740.44
Coroner Miscellaneous Assistance	26.83	359.37	280.02	520.90		800.92	1,187.12
Coroner Credit Card Procedures Assistance	1,096.87	0.00				0.00	1,096.87
<b>TOTAL</b>	<b>16,381.65</b>	<b>11,659.21</b>	<b>1,532.93</b>	<b>6,947.66</b>	<b>3,502.98</b>	<b>11,983.57</b>	<b>40,024.43</b>
<b>Probation</b>							
Probation Commitments, Accruals, and Trust Fund Review	39,270.98	22,600.62	8,983.35	642.45	76.15	9,701.95	71,573.55
Probation Miscellaneous Assistance	3,743.23	54.74	200.74	228.48	190.39	619.61	4,417.58
Probation Donations	2,799.11	3,503.65	366.41			366.41	6,669.17
Probation Wards Revolving Cash Trust Fund Closure	0.00	3,663.51				0.00	3,663.51
Probation Board IT Review	0.00	0.00	12,726.98	19,674.85	(304.61)	32,097.22	32,097.22
Probation Board IT and Security Policy Review	0.00	0.00		9,597.38	27,988.82	37,586.20	37,586.20
Probation Contracting Review	0.00	0.00		170.62	76.15	246.77	246.77
Probation Trust Fund Audits in Compliance with Welfare & Institutions Code 275(b)	0.00	0.00		1,523.04	2,855.70	4,378.74	4,378.74
<b>TOTAL</b>	<b>45,813.32</b>	<b>29,822.52</b>	<b>22,277.48</b>	<b>31,836.82</b>	<b>30,882.60</b>	<b>84,996.90</b>	<b>160,632.74</b>

**AUDITOR-CONTROLLER**  
**FY 2013-14**  
**Audit Costs for NCC-General Fund Departments**

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Quarter			3rd Qtr. Total	FY 2013-14 Total
			JAN 2014	FEB 2014	MAR 2014		
<b>Public Defender</b>							
Public Defender Payroll Review Follow-up	0.00	27.37				0.00	27.37
Public Defender Payroll Personnel Follow-up	12,084.94	9,556.29				0.00	21,641.23
<b>TOTAL</b>	<b>12,084.94</b>	<b>9,583.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,668.60</b>
<b>Parks and Recreation</b>							
Parks Commitments, Accruals, and Trust Fund Review	1,142.05	0.00				0.00	1,142.05
Parks eCAPS Procurement Internal Control Plan (ICP)	261.31	342.70				0.00	604.01
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	5,454.91	9,079.50				0.00	14,534.41
Parks Prop A Maintenance Services	5,564.44	990.01		228.45		228.45	6,782.90
Parks Voyager Card Review	91,745.03	39,668.90	1,442.55	20,732.66	9,720.66	31,895.87	163,309.80
Parks Technical Assistance	986.23	2,072.03	97.75	313.56		411.31	3,469.57
Parks Metro Transponder Internal Control Plan (ICP)	0.00	1,089.93				0.00	1,089.93
Fortress Financial Statment Analysis	0.00	1,294.57				0.00	1,294.57
Parks and Regional Park and Open Space District (RPOSD) Internal Control Plan (ICP) Exceptions	0.00	3,803.00	747.17			747.17	4,550.17
Parks Gifts to Employees Inquiry	0.00	0.00	1,394.45			1,394.45	1,394.45
<b>TOTAL</b>	<b>105,153.97</b>	<b>58,340.64</b>	<b>3,681.92</b>	<b>21,274.67</b>	<b>9,720.66</b>	<b>34,677.25</b>	<b>198,171.86</b>
<b>Regional Planning</b>							
RP Miscellaneous Assistance	208.78	114.27	149.17			149.17	472.22
RP Point of Sale Credit Card Procedures	0.00	2,275.17				0.00	2,275.17
<b>TOTAL</b>	<b>208.78</b>	<b>2,389.44</b>	<b>149.17</b>	<b>0.00</b>	<b>0.00</b>	<b>149.17</b>	<b>2,747.39</b>
<b>Registrar-Recorder</b>							
RR/CC Operations Review	8,724.18	2,747.97				0.00	11,472.15
RR/CC Truncation Fee Special Fund Review	20,022.36	9,127.16	1,356.44	1,532.11	228.45	3,117.00	32,266.52
RR/CC Revolving Change Fund Request 2	6,752.78	183.18				0.00	6,935.96
RR/CC Miscellaneous Assistance	903.97	146.31				0.00	1,050.28
RR/CC Commitments, Accruals, and Funds	21,452.64	4,235.78				0.00	25,688.42
<b>TOTAL</b>	<b>57,855.93</b>	<b>16,440.40</b>	<b>1,356.44</b>	<b>1,532.11</b>	<b>228.45</b>	<b>3,117.00</b>	<b>77,413.33</b>
<b>Sheriff's</b>							
Sheriff's Department Budget Review	40,799.68	1,990.04	2,284.57	547.19		2,831.76	45,621.48
Sheriff's Accounts Receivable Review	13,549.50	1,217.03		54.70		54.70	14,821.23
Sheriff's Fixed Assets and Inventory Review	6,666.99	1,650.94				0.00	8,317.93
Sheriff's Unincorporated Area Patrol - Report to Department	0.00	955.80		54.70		54.70	1,010.50
Sheriff's Miscellaneous Assistance	2,463.81	1,292.50	304.60	295.02	240.28	839.90	4,596.21
Sheriff's Capital Projects Funding Fiscal Review - Preliminary	0.00	7,499.78	18,202.76	14,050.37	1,132.67	33,385.80	40,885.58
Sheriff's Forensic Budget Audit Board Inquiry	0.00	0.00	1,827.63	228.45		2,056.08	2,056.08
Sheriff's Special Funds, Trust Funds, and Accruals Board Inquiry	0.00	0.00	6,350.30			6,350.30	6,350.30
Sheriff's Impound Fee Inquiry	0.00	0.00	913.80	547.20		1,461.00	1,461.00
Sheriff's FY 2014-15 Law Enforcement Contract City Billing Rates Review	0.00	0.00		1,532.14	13,378.88	14,911.02	14,911.02
Sheriff's Civil Mgmt. Bureau Credit Card Internal Control Plan (ICP)	0.00	0.00			164.16	164.16	164.16
<b>TOTAL</b>	<b>63,479.98</b>	<b>14,606.09</b>	<b>29,883.66</b>	<b>17,309.77</b>	<b>14,915.99</b>	<b>62,109.42</b>	<b>140,195.49</b>
<b>Treasurer and Tax Collector</b>							
TTC Trust Funds Review	482.77	109.40	109.43	1,156.40	1,979.96	3,245.79	3,837.96
TTC Request for Waiver - NSF Checks by Certified Mail	74.66	0.00				0.00	74.66
WO # 7-97B TTC Redemption F/C Audit	632.11	3,970.68	218.86			218.86	4,821.65
TTC Continuous Controls Monitoring (CCM) Exemption Remediation	0.00	0.00			296.11	296.11	296.11
<b>TOTAL</b>	<b>1,189.54</b>	<b>4,080.08</b>	<b>328.29</b>	<b>1,156.40</b>	<b>2,276.07</b>	<b>3,760.76</b>	<b>9,030.38</b>
<b>Multiple Departments</b>							
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	1,854.51	560.41	609.21			609.21	3,024.13
Audit Recommendation Follow-up as of 12/31/12	3,057.58	0.00				0.00	3,057.58
IT Risk Assessment FY 12-13	8,011.37	3,503.00	74.00	2,460.59	4,721.42	7,256.01	18,770.38
eCAPS Data Analysis Preliminary Review	1,669.75	0.00		1,821.35	1,063.82	2,885.17	4,554.92
Internal Control Certification Program FY 13-14 Monitoring, Follow-up, and Technical Assistance Multiple Depts.	824.24	1,027.44		1,260.93	186.80	1,447.73	3,299.41
Departmental Credit Card Assistance	719.82	0.00				0.00	719.82
Internal Control Certification Program Worksheet 8 Update	0.00	12,675.74				0.00	12,675.74
Audit Recommendation Follow-up as of 12/31/13	0.00	0.00	5,873.24	4,268.02	109.43	10,250.69	10,250.69
IT Report and Consumer Affairs Recommendation Follow Up	0.00	0.00	1,129.05	1,015.66		2,144.71	2,144.71
<b>TOTAL</b>	<b>16,137.27</b>	<b>17,766.59</b>	<b>7,685.50</b>	<b>10,826.55</b>	<b>6,081.47</b>	<b>24,593.52</b>	<b>58,497.38</b>
<b>TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.</b>	<b>431,078.31</b>	<b>219,555.76</b>	<b>94,694.19</b>	<b>104,015.22</b>	<b>99,578.09</b>	<b>298,287.50</b>	<b>948,921.57</b>